



The Corporate Plaza
800 Delaware Avenue, 7th Floor
P.O. Box 410
Wilmington, Delaware 19899
(Courier 19801)
Phone (302) 652-8400
Fax (302) 652-8405
www.skfdelaware.com

February 7, 2006

VIA E-FILING AND HAND DELIVERY

Craig B. Smith
Robert J. Katzenstein
David A. Jenkins
Laurence V. Cronin
Michele C. Gott
Kathleen M. Miller
Joelle E. Polesky
Roger D. Anderson
Robert K. Beste
Etta R. Wolfe

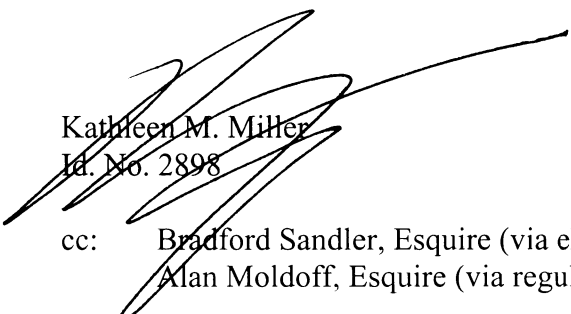
The Honorable Joseph J. Farnan, Jr.
U.S. District Court
844 N. King Street
Wilmington, DE 19801

Re: *Sea Star Line LLC v. Emerald Equipment Leasing, Inc.*
C.A. No.: 05C-245 JJF

Dear Judge Farnan:

We represent Sea Star Line, LLC ("Sea Star") in this matter. The Court recently ruled on Sea Star's motion to dismiss, granting it in part, denying it in part and allowing Emerald Equipment to file an amended counterclaim on certain counts. The parties have agreed that Sea Star's time to answer the counts which were not dismissed is extended to the time that Sea Star is required to respond to the amended counterclaim. The parties' agreement has been memorialized in the attached stipulation. The parties respectfully request that the Court enter the stipulation as an order.

Respectfully,


Kathleen M. Miller
Id. No. 2898

cc: Bradford Sandler, Esquire (via eFiling)
Alan Moldoff, Esquire (via regular U.S. mail)